

Status of Audit Resolution

December 2001

Agency: 310

Department of Corrections

Audit Number	Finding Number
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6234	1	Finding:	Public funds were misappropriated and accounting records were falsified and destroyed at the Airway Heights Correction Center.
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Resolution/Status: Finding of fraud. Refer to page 56.

Department of Corrections

6234	2	Finding:	The Department of Corrections did not comply with state laws and regulations regarding control over local cash accounts.
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Resolution/Status: The Department of Corrections (DOC) concurs with this finding and has taken the following corrective action:

- ## Implemented the requirement for all DOC locations to report the status of local fund reconciliations and entries directly to the DOC Comptroller,
- ## Trained staff on reconciliations,
- ## Updated the Institutional Welfare/Betterment Account general ledgers, and
- ## Made appropriate corrections to imprest funds.

The Department of Corrections has committed considerable resources to the local funds issues included in this finding. This effort has greatly strengthened the internal controls and brought most of the records current.

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6234	3	Finding:	The Department of Corrections did not comply with state laws and regulations regarding controls over fixed assets.
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Resolution/Status: The Department of Corrections (DOC) concurs with this repeat finding and has taken the following corrective action:

- ☞ Developed new procedures for the management of fixed assets, which were reviewed by a representative of the State Auditor's Office,
- ☞ Trained institution and business staff on new procedures, and
- ☞ Conducted site visits and spot audits at institutions.

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